

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
v.	:	DATE FILED: _____
SONIA MORGENSTERN	:	VIOLATION: 18 U.S.C. § 664 (theft and embezzlement from employee benefit plans – 1 count)

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times material to this Information:

1. Defendant SONIA MORGENSTERN was the business manager of a psychology and marriage counseling practice known as Associates in Psychological and Human Resources, P.C. (the “practice”), located in Philadelphia, Pennsylvania.
2. Defendant SONIA MORGENSTERN was the trustee for the practice’s defined benefit pension plan and profit sharing plan, employee benefit plans subject to provisions of Title I of the Employee Retirement Income Security Act of 1974.
3. J.S. was a licensed psychologist for the practice and a participant in its employee benefit plans.

4. From in or about December 1991, until in or about October 1999, at Philadelphia, in the Eastern District of Pennsylvania, defendant

SONIA MORGENSTERN

knowingly embezzled, stole, and unlawfully and willfully abstracted and converted to her own use moneys, that is, approximately \$61,931, representing the accrued vested interest of J.S. as a participant in a defined benefit pension plan and a profit sharing plan of Associates in Psychological and Human Resources, P.C.

In violation of Title 18, United States Code, Section 664.

NOTICE OF ADDITIONAL FACTORS

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. In committing the offense charged in Count One of this information, defendant
SONIA MORGENSTERN:

a. Committed an offense in which the loss exceeded \$40,000, as described
in U.S.S.G. § 2B1.1(b)(1)(H).

b. Committed an offense that involved more than minimal planning, as
described in U.S.S.G. § 2B1.1(b)(4)(A).

c. Committed an offense in which the defendant abused a position of
private trust, as described in U.S.S.G. § 3B1.3.

PATRICK L. MEEHAN
United States Attorney